

OFFICIAL GAZETTE



GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Special Department

Order

No. 6-13-74-SPL

The Administrator of the Union Territory of Goa, Daman and Diu is pleased to transfer Shri E. N. Rodrigues, Civil Administrator, Diu, as Dy. Registrar of Co-operative Societies, Goa vice Shri A. D. Aquino, Dy. Registrar of Co-operative Societies, Goa transferred and posted as Civil Administrator, Diu, with immediate effect until further orders.

By order and in the name of the Administrator of Goa, Daman and Diu.

M. K. Bhandare, Deputy Secretary (Appointments).

Panaji, 4th November, 1974.

Rural Development Department

Office of the Registrar Cooperative Societies

No. RES-(c)-25/Goa/LQD/74

- Read: — 1) This Office Order No. RES-(c)-25/Goa/LQD/70 dated 30-6-70 appointing Shri S. D. Patil, Bank Inspector, Goa State Coop. Bank Ltd., Margao as Liquidator of Canacona Gram V. K. S. S. Society Ltd.
- 2) This Office Order No. RES-(c)-25/Goa/LQD/72 dated 23-6-72 appointing Shri Philip Vaz (Bank Inspector, Goa State Coop. Bank Ltd., Margao branch vice Shri S. D. Patil as Liquidator of Canacona Gram V. K. S. S. Society Ltd.
- 3) This Office Order No. RES-(c)-25/Goa/LQD/73 dated 25-9-74 extending the period of Liquidator upto 30-6-74.

Order

In virtue of the powers vested in me under Sub-Section (1) of Section 109 of the Maharashtra Coop. Societies Act, 1960 as applied to the Union Territory of Goa, Daman and Diu, I, M. N. Bhartiya, Asstt. Registrar of Coop. Societies, Goa, Daman and Diu hereby extend further the period of Shri Philip Vaz, Bank Inspector, Goa State Coop. Bank Ltd., Panaji branch as Liquidator of Canacona Gram V. K. S. S. Society Ltd., Canacona with retrospective effect from 1-7-74 to 30-6-75.

M. N. Bhartiya, Asstt. Registrar of Coop. Societies, Goa, Daman and Diu.

Panaji, 23rd October, 1974.

No. PRD-(c)-42/Goa/LQD/74

Read: — This Office Order No. PRD-(c)-42/Goa/LQD/71 dated 18-9-71 appointing Shri R. T. Khorjuvekar, Extension Officer (Coop. cum V. P.) Panaji as a Liquidator of St. Andre Sah. Dudh V. Sanstha Ltd., St. Andre.

Order

In virtue of the powers vested in me under Sub-Section (1) of the Section 109 of the Maharashtra Coop. Societies Act, 1960 as applied to the Union Territory of Goa, Daman and Diu, I, M. N. Bhartiya, Asstt. Registrar of Coop. Societies, Goa, Daman and Diu, hereby extend further the period of Shri R. T. Khorjuvekar, Extension Officer (Coop. cum V. P.) Panaji as liquidator of St. Andre Sah. Dudh V. Sanstha Ltd., St. Andre Tiswadi with retrospective effect from 18-9-74 to 17-9-75.

M. N. Bhartiya, Asstt. Registrar of Coop. Societies, Goa, Daman and Diu.

Panaji, 28th October, 1974.

Notification

In exercise of the powers vested in me under Section 9(1) of the Maharashtra Cooperative Societies Act, 1960 as applied to the Union Territory of Goa, Daman and Diu, Goa Medical College Staff Consumers Cooperative Society Ltd., Bambolim-Tiswadi is registered under code symbol No. CON-70/Goa.

M. N. Bhartiya, Asstt. Registrar of Coop. Societies, Goa, Daman and Diu.

Panaji, 30th October, 1974.

Industries and Power Department

Notification

No. 5-73-72-IPD-EVR-37/53

Whereas the mining lease granted to late Shri Esvant V. P. Raiturcar under title of concession No. 37 dated 15-5-1953 for iron and manganese ore over an area of 32,000 Ha. at Curdi village of Sanguem Taluka was determined under Government Order No. 5-73-72-IPD-EVR-37/53 dated 29-1-1973 for breach of the provisions of clause (f) of Sub-rule (1) of Rule 27 of the Mineral Concession Rules, 1960.

And whereas, Shri Manamohan Esvonta Poi Raiturcar legal heir of late Shri Esvonta V. P. Raiturcar filed a revision application to the Government of India against the said orders of the Government.

And whereas, the Government of India, Ministry of Steel and Mines, New Delhi, under their letter No. MV-1(309)/73-Goa dated 11-7-1974 allowning the revision application of Shri Manomohan Esvonta Poi Raiturcar have set aside the order of this Government dated 29-1-1973.

Now, therefore after careful re-consideration of the case in respect of the title of concession No. 37 dated 15-5-1953 the Lt. Governor of Goa, Daman and Diu hereby condones the breach of the provisions of the Mineral Concessions Rule, 1960 committed by late Shri Esvant V. P. Raiturcar and hereby in exercise of the powers under section 21 of the General Clauses Act 1897 cancels the Government Notifica-

tion No. 5-73-72-IPD-EVR-37/53 dated 29-1-73 with immediate effect.

By order and in the name of the Lieutenant Governor of Goa, Daman and Diu.

P. Noronha, Under Secretary, Industries and Labour.

Panaji, 1st November, 1974.

Notification

No. 5-32-72-IPD-8/61

Whereas the mining lease granted to Shri Xembu Govinda S. Cuvelcar under title of concession No. 3 dated 10-2-1961 for Iron Ore over an area of 44.7440 Ha situated at Orgao of Tiurem of Ponda Taluka was determined under Government Notification No. 5-32-73-IPD-3/61 dated 22-1-1973 for breach of the provisions of clause (b) of sub-rule (1) of Rule 37 of the Mineral Concession Rules, 1960.

And whereas the said Shri Xembu Govinda S. Cuvelcar filed a revision application to the Government of India against the said orders of the Government.

And whereas the Government of India, Ministry of Steel and Mines, New Delhi, under their letter No. MV-1(245)/73, dated 28-6-1974 allowing the revision application of Shri Cuvelkar have set aside the order of this Government dated 22-1-1973.

Now, therefore, after careful reconsideration of the case in respect of the title of concession No. 3 dated 10-2-1961 the Lt. Governor of Goa, Daman and Diu, hereby condones the breach of the provisions of the Mineral Concession Rules, 1960 committed by Shri Xembu Govinda S. Cuvelkar and hereby in exercise of the powers under Section 21 of the General Clauses Act, 1897 cancels the Government Notification No. 5-32-73-IPD-3/61 dated 22-1-1973 with immediate effect.

By order and in the name of the Lt. Governor of Goa, Daman and Diu.

P. Noronha, Under Secretary, Industries and Labour.

Panaji, 1st November, 1974.

Labour and Information Department

Order

No. CLE/1/ID(97)/70/74

The following Award given by the Industrial Tribunal, Goa, Daman and Diu, on an Industrial Dispute between the Management of M/s. Agencia Commercial International, Panaji, Goa, and the workman employed by them, is hereby published as required vide provisions of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947).

P. Noronha, Under Secretary, Industries and Labour.

Panaji, 15th October, 1974.

Before Shri M. G. Chitale, Industrial Tribunal, Goa, Daman and Diu

Reference (IT GDD) No. 4 of 1971

Adjudication

Between

M/s. Agencia Commercial International, Panaji (Goa)

And

Their workmen, Shri R. L. Carrasco.

In the matter of reinstatement of Shri R. L. Carrasco in service, etc.

Appearances:

Mr. Ramesh Desai, Labour Adviser, for the employers.

Mr. George Vaz, General Secretary, Goa Trade & Commercial Workers Union, for the employee.

AWARD

This is a reference under Section 10(1)(d) read with Section 12(5) of the Industrial Disputes Act, 1947, relating to

the dispute between M/s. Agencia Commercial International, Panaji (Goa) (hereinafter referred to as the employer) and the workmen employed by that concern. The question referred to the Tribunal reads:

«Whether under the circumstances existing at the time of termination of services of Shri R. L. Carrasco, the Management of M/s. Agencia Commercial International, Panaji, was justified in terminating the services of Shri R. L. Carrasco.

If not, to what relief Shri Carrasco is entitled for?».

2. In the statement of claim it is alleged by the workman concerned — R. L. Carrasco (hereinafter referred to as the employee) that M/s. Agencia Commercial International is a proprietary concern. The employee accepted service under the employer as an Accountant on 11-11-1967. His duties were to look after cash book, ledger journal, and the purchase and sales register. At no time he was asked to handle cash, he was concerned only with the proper maintenance of the books and accounts of the establishment. The employer's accounts were audited by M/s. S. N. Vepari & Company, Chartered Accountants, and they used to prepare balance sheet and profit and loss account every year. The Chartered Accountants never remarked that the accounts were not properly maintained. So also it was never suggested to the employee by the employer that accounts were not properly maintained. The employee denies the employer's allegation made during conciliation proceedings that he (the employer) suffered big loss because accounts were not regularly maintained and sales tax returns were not properly submitted. On 19-10-1970, all of a sudden the employee was asked to discontinue working without assigning any reason, even order of termination of services was not served on him. According to the employee, termination of services in this manner is mala fide, as well as violating the principles of natural justice. The employee claims to have good experience as an Accountant for about 17 years in National Grindlays Bank Limited in Bombay and East Africa, Tanzania. It is further alleged that even his remuneration upto 19-10-1970, the date of termination, was not paid by the employer, nor was he paid in lieu of notice and for privilege leave that he had earned. The employee wrote the letter dated 21-10-1970 to the employer stating that he was not allowed to sign the Muster Roll, he was stopped from attending to his work, a letter of resignation was demanded from him without assigning any reason. After stating this the employee inquired whether he would be allowed to continue to attend to his duties. The employee received no reply to this letter. The employee, therefore, prays that the mala fide, high handed termination order passed in violation of the principles of natural justice and fair play should be set aside and he should be reinstated with consequential reliefs.

3. In his written statement the employer admits that the employee's service were terminated on 19-10-1970 by an oral order. It is further alleged that the employer — M. M. Mendes — is an old man, there is none from his family who can help him in his business, hence he had to rely on his staff, particularly the employee, i.e. R. L. Carrasco, who was in the overall charge of accounts. According to the employer, during the first week of October 1970 irregularities in accounts were pointed out to the employee, and he was asked to offer his explanation for the same. The employee stated that he would offer his explanation within two days after referring to the books of accounts, but two days later the employee took leave on the ground that his aunt was in the hospital, thereafter he did not attend duty for about eight days. He turned up on 19-10-1970, when he was asked to explain irregularities in accounts, he behaved arrogantly and stated that he was under no obligation to offer any explanation. Thereupon the employer told him he should better resign, but the employee refused to resign, hence his services were forthwith terminated orally. The irregularities alleged to have been pointed out to the employee are set out in the written statement. They are:—

- «(a) Since he started maintaining accounts, the returns of Sales Tax were never accepted as correct and the Company was asked to pay extra amounts, which was not the case for the earlier period.
- (b) On 6th November 1969 Mr. Mendes handed over Rs. 1500/- to Mr. Carrasco for depositing the same in the bank. Instead of banking Rs. 1500/- Mr. Carrasco deposited Rs. 1300/- only, thereby misusing Company's funds to the extent of Rs. 200/-. In this connection, it may please be noted that Mr. Carrasco had made a correct entry of Rs. 1500/- on the same date.
- (c) That on 26th March 1970 he handed over Rs. 2000/- to Mr. Mendes, which were received from Shri Parsencar. He told Mr. Mendes that the said amount

had been brought by Mr. Carvalho and got the receipt signed for Rs. 2000/-. However, while sending the receipt he changed the figure to Rs. 2600/- and also made necessary change in ledger account.»

The employer admits that he received the employee's letter dated 21-10-1970 mentioned above. It is further alleged that the oral order of termination dated 19-10-1970 was an order of discharge by way of punishment for having lost confidence in the employee. With a view not to spoil the future prospects of the employee however, he was asked to resign. The employer denies that M/s. Vepari & Co. were his Chartered Accountants. According to the employer, it was the responsibility of the employee who was the Accountant, to prepare the trial balance, and services of M/s. Vepari & Co. were engaged for work, such as filing return of Income Tax, Sales Tax only upon the information furnished by the employee. According to the employer, confidence in the employee was shaken because the employer had to pay higher Sales Tax from year to year, hence the termination of the employee's services is fully justified. It is denied that the order of termination is mala fide. According to the employer, the employee was given an opportunity to explain, but he did not avail of it. The employer denies that he refused to pay the earned wages to the employees. It is alleged that since the day the employee left the service, most of the relevant records were found to be missing. The employer contends that the employee has no right to encash his leave.

4. Admittedly, although irregularities in maintaining the accounts were alleged, no enquiry as such was held. All that is alleged by the employer is that the employee was asked to explain the irregularities in accounts, but he did not avail of that opportunity and offered no explanation. At the hearing, the employer sought opportunity to justify his action in terminating the services of the employee. Accordingly evidence was led by the parties.

5. Since admittedly no enquiry as such was held and it was only in the written statement that the charges against the employee were set out, the employee was allowed to submit his rejoinder.

6. In his rejoinder the employee denies the charges levelled against him. The employee denies that K. P. Gaonkar examined the accounts and found out irregularities, as alleged in the written statement. He denies that the irregularities in accounts were pointed out to him during the first week of October 1970, nor on 17th October 1970, as alleged in para 9 of the written statement, hence the question of his offering explanation did not arise.

7. With regard to the first charge, the employee has denied the allegation. With regard to the higher assessment of Sales Tax, the employee has offered his explanation which is at Ex. E-2.

8. With regard to the second charge, it is pointed out in the rejoinder that only Rs. 1300/- were handed over for depositing in bank, although the entry in the cash book is Rs. 1500/-, it is a clerical error as is clear from the entry of Rs. 1300/- in the ledger. The employee denies that he deposited that amount in bank. According to him, the employer himself deposited it.

9. With regard to the third charge, it is alleged in the rejoinder that when dues were to be collected from a customer or constituent of the employer, the employee was asked to prepare a receipt stating the name of the customer or constituent, but leaving blank the portion where amount had to be written. Such a receipt was prepared in favour of Parsencar, and was handed over to Carvalho on 25-3-1970. As Carvalho had asked for such a receipt for Rs. 2000/-, it is likely that such receipt was prepared entering Rs. 2000/- on the counter-foil. Carvalho did not pay the amount to the employee, but paid it directly to the employer. The employee alleges that it was on the instructions of Mendes—the employer—that the counter-foil of the receipt dated 26-3-1970 was changed from Rs. 2000/- to Rs. 2600/-, as that was the exact amount received by the employer from Carvalho, who was entrusted with the work of collecting dues from the clients. In view of this, relevant ledger entry also was changed, changing the amount to Rs. 2600/- as a correction. It is further alleged in the rejoinder that the son-in-law of the employer occasionally used to come to Goa and look into the business of the employer. He (son-in-law) reported an incident to the employer about which the employee was questioned by the son-in-law. He asked as to why the employee did not enter a purchase bill in the purchase book and ledger. The employee explained that the particular purchase was made by Carvalho in Bombay, and as no bill

was submitted to the employee, it was not possible for him to mention the particular purchase in the books. The employer's son-in-law did not believe that the bill was not submitted by Carvalho to the employee. The son-in-law prejudiced the mind of the employer against the employee, hence the employer arbitrarily asked the employee to resign and asked him to leave the office premises on 14-10-1970, and refused to allow him to resume duty on 19-10-70. It is further pointed out that in view of the allegations in para 3(b) of the written statement, it is unlikely that the employee would be in the office on 17-10-1970, when it is alleged by the employer that irregularities in accounts were pointed out to him. In substance, the defence of the employee is that although advance receipt for Rs. 2000/- was prepared, in fact Rs. 2600/- were paid by Parsencar, the amount was handed over by Carvalho to the employer, and it was only on the employer's own instructions that the figure of the amount was changed in the receipt and in the ledger. It was through oversight, however, that corresponding correction was not made in the cash book. If the cash book was audited at the end of the year, this clerical mistake would have brought to the notice.

10. During arguments in view of the evidence led by the parties, Ramesh Desai for the employer conceded that the second charge, viz. although Rs. 1500/- were handed over to the employee, only Rs. 1300/- were deposited in bank and Rs. 200/- were misappropriated, was not proved, he did not press the same.

11. I shall now deal with the first charge, viz. the employee did not maintain proper accounts, hence the returns of Sales Tax were not accepted as correct and the employer had to pay excessive Sales Tax. The parties have led evidence. The employer examined his present Accountant—Gaonkar. In his evidence he has stated that by the beginning of September 1970 the employer asked him to examine the accounts and find out reasons why higher Sales Tax was assessed. Accordingly Gaonkar examined the accounts and reported the irregularities in the accounts to the employer. According to him, the irregularities were:—

- (i) Stock Register was not properly maintained, some of the stock was not entered into the Stock Register. Existing stock did not tally with the Stock Register.
- (ii) On 6-11-1969 cash book showed deposit of Rs. 1500/- in the bank, while the bank slip book showed deposit of Rs. 1300/-.
- (iii) On 26-3-1970 the cash book showed credit of Rs. 2000/- in favour of Parsencar, while the relevant entry in the ledger account i.e. corresponding entry was of Rs. 2600/-. The figures were re-written.

Gaonkar's evidence shows that he worked as an Accountant with the employer for 15 months since 1966. Thereafter he worked with S. V. Pikle & Co. Gaonkar's evidence shows that when he examined the accounts and pointed out the irregularities, he was in the employment of S. V. Pikle & Co. Gaonkar admits that he did not submit any written report to the employer. According to him, he reported orally. Gaonkar's evidence does not show that before pointing out the irregularities to the employer, he asked for any explanation from the employee—Carrasco. In fact, Gaonkar's evidence does not disclose that the employee was even made aware that Gaonkar was examining the accounts under instructions of the employer. In view of this, too much importance cannot be attached to such an examination of accounts. It is, therefore, necessary to see whether the two charges (the second one is not pressed) are established by evidence other than that of Gaonkar.

12. It must be borne in mind that the evidence of the employer—Mendes—is interested, and that cannot be relied upon in the absence of corroboration by the documents produced or by admissions in the evidence led by the employee. I am aware that since the employer did not hold any enquiry with regard to the charges now levelled by the employer, the burden to establish those charges would be on the employer. As pointed out above, the employer's own evidence is interested. Gaonkar's evidence by itself is also not enough to establish the charges. I propose to base my conclusions mainly on the documentary evidence and on the admissions in the evidence led by the employee, giving full consideration to the explanations offered by the employee.

13. The employee—Ramaldo Lewis Carrasco—has given evidence. In his examination-in-chief he does not say anything, except a general denial, with regard to the charge that the employer had to pay more Sales Tax, because he—the employee—did not maintain proper accounts. In the

cross-examination the employee has stated that he did not maintain Stock Register, he does not know who maintains it. He, however, admits that the stock list was given to him, when he attended the Sales Tax office for the purpose of assessment of Sales Tax. It is important to note that in para 3 of the statement of claim it is stated by the employee that his duties were 'to look after cash-book, ledger, journal, the purchase and sales registers, entries in the cash-book and the salary register'. In view of this statement, it is difficult to believe his evidence that it was not his duty as the Accountant to see that stock-register was properly maintained, in any case it is impossible to believe that he did not even know who maintained the stock register. Admittedly he was the Accountant in charge, hence it was his duty to furnish correct information for preparation of Sales Tax returns. If so, it is impossible to believe that he did not even know who maintained the stock register. In fact as the Chief Accountant it was his duty to see that stock register was properly maintained. What is most surprising is his statement in the cross-examination 'I say it was unnecessary to refer to the stock register while preparing the Sales Tax returns'. It is obvious that this statement cannot be accepted. In his evidence he says that he produced only the stock-list, and not the stock register before the Sales Tax Officer. That may or may not be correct, but it is impossible to accept that a sales tax return can properly be prepared without reference to Stock Register. He admits that he did not tally the stock list with the Stock Register before producing it before the Sales Tax Officer. He denies that it is necessary to have periodical check-up of Stock Register for submitting correct returns for the Sales Tax. It is difficult to accept this statement also. He further says that he never thought it necessary to ask for Stock Register and check correctness thereof. It is difficult to understand how a proper sales-tax return can be prepared without reference to the Stock Register, without checking the same with Purchase Register and Sales Register. The cross-examination of the employee does indicate that he did not take the necessary precaution while giving information for preparing returns for the sales tax assessment.

14. The employee has submitted Ex. E-2 by way of explanation as to why there was higher assessment of sales tax. This explanation gives the figures of total Sales Tax assessed by S.T.O. total Sales Tax payable as per returns filed, total Sales, total Sales Tax collected as per Ledger, and Sales Tax paid for the period from 1-10-1967 to 30-6-1970. The explanation given at the bottom reads thus:—

«The Sales figure for the period 1967-1968 is increased by Rs. 38,539.00, that amount representing the sale of a stone crusher effected sometime in 1965/66 payment being made in instalments. Entry was not made in Books at that time but was made in March 1968 after the last instalment was received from the Purchaser. In this case Sales Tax of Rs. 2,000/- was paid subsequently by Challan No. 3/19 dated 4-8-71 only long after the assessment for the year 1967/68 was completed».

It is urged by the employee that he joined service on 11-10-1967, thus he was not there for the whole financial year 1967-68, hence he cannot be held responsible for the higher assessment of Sales Tax for that year. It is correct that the higher assessment of Sales Tax for the year 1967-68 was mainly due to the sale of Stone Crusher effected during the year 1965-66, but not shown in the returns that were submitted. There is some substance in the contention that the employee—Carrasco—cannot be held wholly responsible for the year 1967-68.

15. Assessment orders are produced by the employers. In the assessment order for the year 1967-68, the following observations appear:—

«A big difference was found between the sale returned by the dealer and the sales accounted for. It has been explained that the sale of stone crusher worth Rs. 38,130-30 was not included in the sales returns».

«The representative of the dealer himself found difficult to explain and justify the margin of profit which were resulting from the stock positions furnished and purchases found made. The accounts maintained were not found also to be fully reliable. Even in respect of purchases it has come to the notice of the representative of the dealer himself that purchases worth Rs. 10,131.52 have remained unaccounted».

«It is clear that at least sale worth Rs. 38,130-00 of stone crusher was omitted and consequently the respect tax was not also paid in time. Therefore, penalty under section 17(1) is imposed at Rs. 100/-».

It is true that the responsibility for the above quoted observations cannot be fastened on the employee—Carrasco alone. It is, however, important to note that even the assessment order for the accounting year 1968-69 shows that gross turnover shown in the returns was not accepted, gross turnover was held to be more by Rs. 62,000/-. Similarly the figure regarding turnover of goods sold to registered dealers was not accepted by the Sales Tax Officer, though the difference is only Rs. 300/-. This assessment order shows that even for the accounting year 1968-69 for which the employee can be held solely responsible, returns as submitted were not accepted by the Sales Tax Officer, which in turn shows that the accounts were not accepted. It is urged that the Sales Tax payable every year cannot be the same, there is bound to be some difference, and the assessment orders produced do not show any substantial increase in the assessment of Sales Tax. This contention is not accurate. As pointed out above, at least for two years there was higher assessment of Sales Tax, and out of those two years the employee—Carrasco—is solely responsible for one year at least, if not for both.

16. If the question whether the employee—Carrasco—maintained proper accounts for Sales Tax was to be decided merely upon assessment order, it could perhaps be said that assessment orders were not sufficient to prove the allegation that accounts were not properly maintained, but the employee's own admissions in the cross-examination referred to above themselves show that he did not maintain proper accounts for Sales Tax. The most important ground is his failure to see that the Stock Register was properly maintained and utilised for giving information for preparing Sales Tax returns. On the evidence before me it does appear that the employee—Carrasco did not maintain proper accounts from which Sales Tax returns could properly be prepared.

17. It is urged by Mr. Vaz for the employee that Walter D'Costa was the person who represented the employer before the Sales Tax Officer. He never complained that proper accounts were not maintained, nor did the Auditor of the employer who prepared the balance sheet complain that the accounts were not properly maintained. Their failure to complain would not necessarily prove that the accounts were properly maintained. The assessment orders show that they were not properly maintained. Moreover, as stated above, the employee's own admissions in the cross-examination themselves show that he did not maintain proper accounts. For reasons indicated, I hold that the employer has established the allegation that the employee—Carrasco—failed to see that the Stock Register was properly maintained. In fact, the employee's own evidence shows that he neglected to see that the Stock Register was properly maintained and that it was utilised for submitting the Sales Tax returns. It was pointed out that for Wines and Provision Division no stock register was maintained, but this would not help the employee, if he himself never cared to see that the Stock Register was properly maintained. As the Chief Accountant, it was his duty to see that proper stock registers for all the department were maintained. In any case it was his duty at least to bring to the employer's notice that stock register for a particular division was not maintained. He should have done so before Sales Tax Returns were prepared. Evidence does not disclose that he did it. The employee does impliedly admit (see page 6 of his evidence) that it was his duty to prepare Sales Tax Returns, which he failed to do properly. For reasons indicated above, I hold that the first charge is proved.

18. The third charge reads thus:

«That on 26th March 1970 he handed over Rs. 2000/- to Mr. Mendes, which were received from Shri Parsencar. He told Mr. Mendes that the said amount had been brought by Mr. Carvalho and got the receipt signed for Rs. 2000/-. However, while sending the receipt he changed the figure to Rs. 2600/- and also made necessary change in ledger account».

On this charge the parties have led evidence. The employer has examined himself, Accountant Gaonkar and Dataram Kandolkar. As stated above, the evidence of the employer himself is interested evidence. Gaonkar's evidence merely refers to the documents which are on record. He has no personal knowledge as to what exactly happened. The burden to establish this charge is obviously on the employer. Since the oral evidence in this respect is mostly interested evidence, the question will have to be decided on documents produced and admissions in the oral evidence. The receipt in question, which is alleged to have been altered, is Ex E-3. It is important to note that the figure of Rs. 2000/- in this

receipt is admittedly altered to Rs. 2,600/-. During arguments this was not disputed. The only question for consideration is whether this alteration is proved to be dishonest. The receipt Exh. E-3 originally mentioned that the amount was paid towards bills Nos. 359 and 360. Figures 360 is, however, scratched. The receipt is in favour of Parsencar. The relevant entry in the Ledger is Ex C-1. There also the figure is admittedly changed from Rs. 2,000/- to Rs. 2,600/-. The relevant entry in the Cash Book is Ex. C-9, which shows credit of only Rs. 2,000/-. There is no alternation in this figure. According to the employee, through oversight, the figure in the Cash Book was not corrected although it was corrected in the Ledger — Ex. C-1 and the receipt — Ex. C-3 on the instructions of the employer himself. According to the employee, Carvalho, Senior Clerk, paid Rs. 2,600 to the employer in his (employee's) presence. Advance receipt for Rs. 2,000/- was prepared on the previous day, it was signed by the employer and was handed over to Carvalho. It was on the employer's instructions that the amount in the receipt was subsequently changed and a corresponding entry in the Ledger was also changed. In his evidence the employee says that corresponding change was made on the counter-foil of the receipt, and the employer initialled the change.

19. The employer in his evidence denies that he used to sign advance receipts. He definitely states that he used to pass receipt only on receiving amount. According to the employer, he received only Rs. 2,000/-, and not Rs. 2,600/- from Carvalho. He denies that he asked the employee — Carrasco — to change the amount in the receipt and make corresponding changes in the Cash Book, ledger and on the counter-foil.

20. The above two versions are obviously interested versions, and they will have to be tested by the documents produced and admissions in oral evidence.

21. The employee has examined Carvalho. In his evidence he says that it was no one of his duties to collect money due from the constituents. If money was to be collected from any one out of Panjim, he used to take prepared advance receipts signed by the employer. He says he collected amount from Parsencar on many occasions. He further says:

«It may be that I collected some amount from Parsencar on 26-3-1970, but I do not remember the exact date, nor do I remember the exact amount. If amount collected is different from the amount mentioned in the advance receipt, I would change the figure of the amount, but in that case I shall see that the amount on the counter-foil also is correspondingly changed».

He denies that on any occasion he handed over the amount collected by him to the employee — Carrasco. Cross-examination of this witness shows that a criminal case is pending against him in preparing two invoices bearing the same numbers. He admits that invoices are prepared in duplicate, one will go to the constituent, and the other to the accounts department. He admits that there were not many occasions on which figures in the advance receipts had to be changed. Carvalho's evidence shows that he did collect the amount from Parsencar and handed it over to the employer. He does not remember the exact amount collected by him. The evidence of this witness shows that he has given evasive replies, inasmuch as a criminal case is pending against him.

22. In his evidence Parsencar states that he paid the amount of Bill No. 00359 dated 13-3-1970, Ex. E-, as follows:

Date	Amount
13-3-1970 (Date of Bill)	Rs. 2000/-
26-3-1970	Rs. 2600/-
30-4-1970	Rs. 2000/-
20-5-1970	Rs. 2135.20
Total ...	<u>Rs. 8735.20</u>

This is, however, not borne out by his own diary in which — he says — he has noted all the payments towards such bills. His diary shows that he paid Rs. 5,000/- on 13-3-1970, out of this amount only Rs. 2,000/- were towards bill No. 00359, there is a stamped receipt on the said bill itself and the remaining Rs. 3,000/- were for the past dues. There is no dispute about this. His diary further shows that on 25-3-1970 he paid Rs. 2,000/- to Carvalho, while in his evidence he says he paid Rs. 2,600/- on 26-3-1970 to the employer himself in his office. I prefer to rely on Parsencar's diary rather than his evidence. Parsencar has not in his evidence stated that he had made any mistake in noting payments in the

said diary. I, therefore, see no reason why the entry in the diary, Ex-E-8, should not be relied upon, and that shows payment of only Rs. 2,000/-.

23. Parsencar's diary further shows that on 20-4-1970 he paid Rs. 2,000/- to Carvalho, while in his evidence he puts this date as 30-4-1970. This is a mistake which is not material, the amount being the same. His diary further shows that on 30-4-1970 he paid Rs. 535-20 for which there is no receipt — no separate receipt the amount paid by Parsencar on 30-4-1970 Rs. 535-20 — may be included in the receipt. Exh E-5 dated 20-5-1970 for Rs. 2135-20. This, however, shows that receipts were not regularly issued.

24. In his evidence Parsencar has stated relying on the receipt, Ex. E-5 that on 20-5-1970 he paid Rs. 2,135-20, his diary however, shows that he paid Rs. 2,200 on 20-5-1970 — Ex. E-11. This entry mentions that the bill is fully paid, nothing is due. During arguments Mr. Vaz for the employee sought to explain away the difference in the entries in Parsencar's diary and the receipts issued. I am, however, not satisfied that the receipts, Ex. E-3 and Ex. E-5 correctly represent the payments made by Parsencar. The receipt Exh. E-5 seems to have been issued after some adjustment, which is not clear on the record.

25. The amounts of the relevant entries in Parsencar's diary Exh. E-8 to E-11 and the receipt on the Bill — Exh. E-4, when totalled up come to Rs. 8,735-20, which is the exact amount of Bill No. 00359 — Ex. E-4. The attempt of the employee is to explain away the difference of Rs. 600/-, the amount added to receipt Ex. E-3 by alternation. Parsencar in his evidence has tried to explain away the inconsistency between the payment made by him on 20-5-1970 as shown in — Ex. E-11 and the receipt — Ex. E-5 by stating that he paid Rs. 2,200/- in full settlement of all the dues to the employer Mendes. This amount may include the amounts of other bills, he cannot definitely say. If the amount of Rs. 535-20 paid on 30-4-1970 (Ex. E-10) is included in the receipt — Ex. E-5, dated 20-5-1970 for Rs. 2,135-20, the result is that there is no receipt for Rs. 600/-. The total payment would be Rs. 2,200/- paid on 20-5-1970, plus Rs. 535-20 paid on 30-4-1970, which according to Parsencar is included in the receipt — Ex. E-5. If so, the payment comes to Rs. 2,735-20, while the receipt — Ex. E-5 is only for Rs. 2,135-20. It does appear that the receipts were not regularly issued, and as pointed out above, there was no receipt for Rs. 600/- paid by Parsencar and that is sought to be made up by adding Rs. 600/- to the receipt — Ex. E-3 for payment made on 25-3-1970.

26. The material question for consideration is what amount was paid on 25-3-1970 for which the receipt — Ex. E-3 was issued. I am of the view that the amount paid by Parsencar was only Rs. 2,000/- and not Rs. 2,600/-, the receipt, Ex. E-3, was issued on the next day i.e. 26-3-1970 for Rs. 2,000/-, but the receipt seems to have been subsequently altered to cover up Rs. 600/- as pointed out above. I am unable to believe Parsencar that he paid Rs. 2,600/-. I prefer the entries in his diary. Admittedly Cash Book also shows entry of only Rs. 2,000/-. Normally correction would be made first in the Cash Book, and then in the Ledger. On this evidence before me the probabilities are that no receipt was issued for Rs. 535.20 paid on 30-4-1970, and although Rs. 2,200/- were paid on 20-5-1970, the receipt was issued only for Rs. 2,135.20. Thus the receipt — Ex. E-5 was given to Parsencar, showing the amounts paid less by Rs. 600/-. This was sought to be made good by giving credit of Rs. 600/- more by altering the receipt — Ex. E-3 and the Ledger with addition of Rs. 600/-. It is important to note that the employee — Carrasco — in his evidence admits that he used to write advices in respect of the amounts received from constituents. He admits that the two advices — Ex. C-2 and C-3 are in his hand. He further admits, when confronted with the advices — Ex. C-2 and C-3, that advice — Ex. C-2 relates to the payment made by Parsencar on 26-3-1970. This advice shows amount paid by Parsencar to be Rs. 2,000/-. This is a very important admission. Relying on the entries in Parsencar's diary mentioned above, the advice — Ex. C-2 which is admittedly in the hand of the employee and the fact that the Cash Book entry shows only Rs. 2,000/-, I hold that the amount Rs. 200/- was paid by Parsencar on 25-3-1970, the receipt Ex. E-3 was issued on 26-3-1970 for Rs. 2,000/-, but it was subsequently altered with some ulterior motive as stated above. On the evidence before me, I have no doubt that the amount paid by Parsencar, for which Ex. E-3 was issued, was only Rs. 2,000/-.

27. I am also referred to the Ledger, which was admittedly maintained by the employee — Carrasco. Parsencar's 'Khata'

is at Ex. C-1. Admittedly the credit entry dated 26-3-1970 is changed from Rs. 2,000/- to Rs. 2,600/-. This, however, does not afford satisfactory proof to show that the payment made by Parsencar was Rs. 2,600/-. I find that the Ledger was not satisfactorily maintained. Ledger for the year 1970-71 is also produced. The receipt—Ex. C-6 shows that Parsencar paid Rs. 2,000/- on 20-4-1970. Parsencar's diary—Ex. E-9—also shows that Parsencar paid Rs. 2,000/- on 20-4-1970. It is, however, surprising to find that this amount is credited to Parsencar in the Ledger for the year 1970-71 on 18-4-1970, i.e. two days prior to the actual payment. So also there is no credit entry in the Ledger for the amount of Rs. 535.20 paid by Parsencar on 30-4-1970 shown by the entry in Parsencar's diary—Ex. E-10. It is stated that the amount is adjusted with the payment made by Parsencar on 20-5-1970. I have already discussed above that this statement with regard to adjustment does not seem to be correct. In any case, there is no indication in the Ledger for the year 1970-71 as to how the amount of Rs. 2,200/- paid by Parsencar on 20-5-1970 and the amount of Rs. 535.20 paid by him on 20-4-1970 are adjusted. The only credit entry that one finds in this respect in the Ledger for the year 1970-71 is that of Rs. 2,135.20 dated 20-5-1970, which obviously represents the receipt—Ex. E-5. For reasons mentioned above, I find that the Ledger affords no proof that the amount paid by Parsencar on 25-3-1970, for which receipt—Ex. E-3 dated 26-3-1970 was issued was Rs. 2,600/-, and not Rs. 2,000/- as shown by Parsencar's own diary. The above discussion will also show that as an Accountant the employee—Carrasco has failed in his duty, inasmuch as the Ledger is not properly maintained.

28. It is urged by Mr. Vaz for the employee that the book containing counter-foils of the receipts issued is deliberately suppressed by the employer, hence adverse inference should be drawn against him. According to the employee, when he changed the amount in the receipt—Ex. 3 under employer's instructions, he changed the amount on the counter-foil also, which was initialled by the employer. I am unable to accept this evidence. The receipt—Ex. E-3 shows that the employer did not initial the alteration of the figure on the receipt itself, nor did he initial the striking off the figure 360, No. of the other bill. If initials were not made on the receipt itself, it is unlikely that the counter-foil would be initialled by the employer. In the first place the employer alleges that although the counter-foils book was there till his written statement was filed, it subsequently disappeared and is not available. I am inclined to believe this evidence. Even assuming that the figure of the amount in the counter-foil of Ex. E-3 was altered, that would not make any difference. It must have been altered in the same manner as the receipt—Ex. E-3 was altered.

29. I must mention here that the employer has examined Dattaram Kandolkar—to prove the loss of counter-foil book, containing the counter-foil of receipt—Ex. E-3. In his evidence he says that he saw the relevant counter-foil book about four months after he joined the employer in January 1971, thereafter the book was lost. He further says that he had seen the counter-foil which mentioned the amount of Rs. 2,600, in which the figure was not altered. This cannot be correct even according to the employee's (Carrasco's) version. Kandolkar, however, does admit that he saw the counter-foil when the entry was being checked while preparing statements etc. for this case. This supports the employer's version that the counter-foil book was there till the written statement was filed, but it subsequently disappeared. The way Kandolkar gave evidence showed that he was inclined to favour the employee—Carrasco as such as he could. In the cross-examination he says that he was never accused of causing the disappearance of the counter-foil book. He admits that he helped Gaonkar in checking the relevant entries in the Ledger Book and in the Cash Book. This shows that Gaonkar did check accounts, as instructed by the employer. Kandolkar further admits that he was asked to check accounts maintained by the employee, particularly accounts pertaining to Sales Tax returns. I, therefore, do not find that an adverse inference is justified. Even assuming that adverse inference is justified, the adverse inference to be drawn would be that the amount was altered, which does not make any difference if the conclusion—and that is my conclusion—is that the alteration was not in order, but was done with some ulterior motive.

30. For reasons stated above, I hold that the third charge is substantially proved. It is true that the evidence on record shows that the payment was made by Carvalho to the employer and not by the employee, as stated in the charge. So also the evidence shows that the receipt—Ex. E-3 was alte-

red subsequently, I think in all probability it was not altered while initially sending it to Parsencar. The total effect of the evidence of Carvalho and Parsencar, considered with the documentary evidence, is that the receipt must have been altered subsequently with ulterior object indicated above.

31. It is stated by the employer in his written statement that the employee's (Carrasco's) services were terminated for want of confidence. The question for consideration is whether this plea can be said to be justified. In view of my conclusion that charges Nos. 1 and 3 are proved, the plea of want of confidence does not seem to be unjustified.

32. Admittedly no enquiry was held before terminating the services, the employer will have to pay the employee—Carrasco salary for one month in lieu of notice and his other legal dues for the services rendered, if the same are not already paid. I direct the employer to pay the same. Subject to this, the demand for reinstatement and back wages is rejected. Award accordingly. No order as to costs.

Sd/-

M. G. CHITALE
Industrial Tribunal

By order and in the name of the Administrator of Goa,
Daman and Diu.

P. Noronha, Under Secretary (Labour).

Panaji, 15th October, 1974.

Revenue Department

Notification

No. RD/LQN/246/72

Whereas it appears to the Appropriate Government, (hereinafter referred to as «the Government») that the land specified in the schedule hereto (hereinafter referred to as the «said land») is likely to be needed for public purpose viz Widening of Karmaliwada Road.

Therefore the Government is pleased to notify under sub-section (1) of Section 4 of the Land Acquisition Act, 1894 (hereinafter referred to as the «said Act») that the said land is likely to be needed for the purpose specified above.

2. All persons interested in the said land are hereby warned not to obstruct or interfere with any surveyors or other persons employed upon the said land for the purpose of the said acquisition. Any contracts for the disposal of the said land by sale, mortgage, assignment, exchange or otherwise, or any outlay commenced or improvements made thereon without the sanction of the Collector appointed in paragraph 4 below, after the date of the publication of this Notification, will under clause (seventh) of section 24 of the said Act, be disregarded by him while assessing compensation for such parts of the said land as may be finally acquired.

3. If the Government is satisfied that the said land is needed for the aforesaid purpose, a declaration to that effect under Section 6 of the said Act will be published in the Official Gazette, in due course. If the acquisition is abandoned wholly or in part, the fact will be notified.

4. The Government is further pleased to appoint under clause (c) of Section 3 of the said Act the Deputy Collector Goa, South Division, Margao to perform the functions of a Collector under the said Act in respect of the said land.

5. The Government is also pleased to authorise under sub-section (2) of Section 4 of the said Act, the following officers to do the acts specified therein in respect of the said land.

1. The Collector of Goa, Panaji.
2. The Deputy Collector Goa, South Division, Margao.
3. The Superintending Engineer I, P. W. D., Panaji-Goa.
4. The Executive Engineer, Works Division VI, Margao.

6. A rough plan of the said land is available for inspection in the office of the Deputy Collector Goa South Division, Margao Goa, for a period of 30 days from the date of publication of this Notification in the Official Gazette.

SCHEDULE
(Description of the said land)

Sr. No.	Taluka	Village	Plot No.	Survey No.	Names of the persons believed to be interested	Approximate area in sq. metres
1	2	3	4	5	6	7
1.	Quepem	Cacora	1	—	Shri Govind Mahdev Naik, Vadlemol Cacora. <i>Boundaries:</i> North: Government Road. South: Govind Madhev Naik. East: Government Road. West: Bapusa Maduval.	208.00
2.	— do —	— do —	2	—	Shri Babusa Maduval, Vadlemol, Cacora. <i>Boundaries:</i> North: Government Road. South: Bapusa Maduval. East: Govind Madhev Naik. West: Benjit Karlu.	36.00
3.	— do —	— do —	3	—	Shri Bengit Karlu, Sollem, Cacora. <i>Boundaries:</i> North: Government Road. South: Benjit Karlu. East: Bapusa Maduval. West: Costa da Costa.	51.00
4.	— do —	— do —	4	—	Shri Gustao da Costa, Vedlemol, Cacora. <i>Boundaries:</i> North: Government Road. South: Costa da Costa. East: Benjit Karlu. West: Manuel Fernandes.	32.25
5.	— do —	— do —	5	—	Shri Manuel Fernandes, Vadlemol, Cacora. <i>Boundaries:</i> North: Government Road. South: Manuel Fernandes. East: Costa da Costa. West: Remedio Fernandes.	33.00
6.	— do —	— do —	6	—	Shri Remedio Fernandes, Vadlemol, Cacora. <i>Boundaries:</i> North: Government Road. South: Remedio Fernandes. East: Manuel Fernandes. West: Mateus Philip Fernandes.	15.75
7.	— do —	— do —	7	—	Shri Mateus Philip Fernandes, Vadlemol, Cacora. <i>Boundaries:</i> North: Government Road. South: Mateus Philip Fernandes. East: Remedio Fernandes. West: Jose Luis Fernandes.	34.50
8.	— do —	— do —	8	—	Shri Jose Luis Fernandes, Vadlemol, Cacora. <i>Boundaries:</i> North: Government Road. South: Jose Luis Fernandes. East: Mateus Philip Fernandes. West: Pascoal D'Souza.	33.00
9.	— do —	— do —	9	—	Shri Pascoal D'Souza, Vadlemol, Cacora. <i>Boundaries:</i> North: Government Road. South: Pascoal D'Souza. East: Jose Luis Fernandes. West: Alex Souza.	17.25
10.	— do —	— do —	10	—	Shri Alex Souza, Vadlemol, Cacora. <i>Boundaries:</i> North: Government Road. South: Alex Souza. East: Pascoal D'Souza. West: Joao Fernandes.	17.25
11.	— do —	— do —	11	—	Shri Joao Fernandes, Vadlemol, Cacora. <i>Boundaries:</i> North: Government Road. South: Joao Fernandes. East: Alex Souza. West: Phonu Narayan Gaonkar.	31.50

1	2	3	4	5	6	7
12.	Quepem	Cacora	12	—	Shri Phonu Narayan Gaonkar (Alias Gellao Gaonkar) Soliem, Cacora.	61.50
					<i>Boundaries:</i> North: Government Road. South: Phonu Narayan Gaonkar. East: Joao Fernandes. West: Agnel Rodrigues.	
13.	— do —	— do —	13	—	Shri Agnel Rodrigues, Vadlemol, Cacora.	29.25
					<i>Boundaries:</i> North: Government Road. South: Agnel Rodrigues. East: Phonu Narayan Gaonkar. West: Diogo Rodrigues.	
14.	— do —	— do —	14	—	Shri Diogo Rodrigues, Vadlemol, Cacora.	30.00
					<i>Boundaries:</i> North: Government Road. South: Diogo Rodrigues. East: Agnel Rodrigues. West: Andrew Rodrigues.	
15.	— do —	— do —	15	—	Shri Andrew Rodrigues, Vadlemol, Cacora.	60.00
					<i>Boundaries:</i> North: Government Road. South: Andrew Rodrigues. East: Diogo Rodrigues. West: Road.	
16.	— do —	— do —	16	—	Shri Chandra Bikaro Gadi, 2. Shri Gopinath Bikaro Gadi. 3. Shri Lokma Pottu Gadi, Vadlemol, Cacora.	60.00
					<i>Boundaries:</i> North: Government Road. South: Chandra Bikaro Gadi & others. East: Road. West: Road.	
17.	— do —	— do —	17	—	Shri Ragunath Seth Nagvekar, Vivek Trading Corpora- tion.	15.00
					<i>Boundaries:</i> North: Rogunath Seth Nagvekar. South: Government Road. East: Road. West: Road.	
Total						765.25

*By order and in the name of the Lt. Governor of Goa, Daman and Diu.

S. R. Arya, Secretary (Revenue).

Panaji, 31st October, 1974.

Local Self Government Department

Order

No. 5-23-71-LSG(Part)

In exercise of the powers conferred by sub-section (1) of section 17 of the Goa, Daman and Diu Prevention of Begging Act, 1972 (Act No. 4 of 1973), the Government of Goa, Daman and Diu hereby appoints Shri O. P. Yadav as Probation Officer for the purposes of the said Act in addition to his own duties. Shri O. P. Yadav shall not be entitled to claim any additional remuneration thereunder. He shall be allowed to use the vehicle of the Provedoria for performing his duties under the said Act.

By order and in the name of the Administrator of Goa, Daman and Diu.

N. Rajasekhar, Under Secretary (Planning).

Panaji, 2nd November, 1974.

Finance Department (Budget)

Notification

No. Fin(Rev)/2-36/AR/16/74

In exercise of the powers conferred by sub-section 3 of Section 3 of the Goa, Daman and Diu Sales Tax Act, 1964 (4 of 1964), the Government of Goa, Daman and Diu hereby delegates to the Commissioner of Sales Tax the powers of appointment of Assistant Sales Tax Officers and Sales Tax Inspectors under the said Section 3 of the Goa, Daman and Diu Sales Tax Act, 1964.

By order and in the name of the Administrator of Goa, Daman and Diu.

S. S. Sukhthankar, Under Secretary (Finance).

Panaji, 5th November, 1974.

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